

10. The method as recited in claim 9, wherein the first gap layer includes an upper surface substantially level with an upper surface of the protruding portion of the shield layer.
11. The method as recited in claim 9, wherein an upper surface of the second gap layer is planar.
12. The method as recited in claim 9, wherein a combined thickness of the first gap layer, second gap layer, and third gap layer is thinner adjacent to the MR sensor and the protruding portion of the shield layer than the recessed portion of the shield layer.
13. The method as recited in claim 9, wherein the recessed portion of the shield layer is etched utilizing ion milling.
14. The method as recited in claim 9, wherein the recessed portion of the shield layer is etched utilizing reactive ion etching.
15. The method as recited in claim 9, wherein the recessed portion of the shield layer is etched utilizing wet etching.
20. A method for fabricating a magnetoresistive (MR) read head, the read head comprising:
 - a shield layer with a recessed portion and a protruding portion defined by the recessed portion, the recessed portion of the shield layer being formed by an etching process;
 - a first gap layer located on top of the recessed portion of the shield layer, the first gap layer including an upper surface substantially level with an upper surface of the protruding portion of the shield layer;

a second gap layer located on top of the first gap layer and the protruding portion of the shield layer, an upper surface of the second gap layer being planar;

an MR sensor located on top of the second gap layer in vertical alignment with the protruding portion of the shield layer;

first and second lead layers located on top of the second gap layer and connected to the MR sensor; and

a third gap layer located on top of the MR sensor, the first and second lead layers, and the second gap layer;

wherein a combined thickness of the first gap layer, second gap layer, and third gap layer is thinner adjacent to the MR sensor and the protruding portion of the shield layer than the recessed portion of the shield layer.

21. The method as recited in claim 20, wherein the first gap layer, second gap layer, and third gap layer are constructed from alumina.
22. The method as recited in claim 20, wherein the first gap layer, second gap layer, and third gap layer are constructed from aluminum oxide.
23. The method as recited in claim 20, wherein chemical-mechanical polishing is utilized to ensure that the upper surface of the first gap layer is substantially level with the upper surface of the protruding portion of the shield layer.
24. The method as recited in claim 20, wherein a size of the protruding portion of the shield layer is slightly larger than a size of the MR sensor.
25. The method as recited in claim 20, wherein the MR sensor is constructed from nickel iron.
26. The method as recited in claim 20, wherein the first and second lead layers are constructed from copper.

27. The method as recited in claim 20, wherein the combined thickness of the first gap layer, second gap layer, and third gap layer is thinner adjacent to the MR sensor and the protruding portion of the shield layer than the recessed portion of the shield layer in order to reduce the chance of a short occurring between the shield layer and the first and second lead layers.
28. The method as recited in claim 20, wherein the upper surface of the second gap layer is planar to avoid detrimental ramifications of reflective notching.
29. The method as recited in claim 20, wherein the upper surface of the second gap layer is planar to avoid detrimental ramifications of the swing curve effect.
30. The method as recited in claim 9, wherein the first gap layer, second gap layer, and third gap layer are constructed from alumina.
31. The method as recited in claim 9, wherein the first gap layer, second gap layer, and third gap layer are constructed from aluminum oxide.
32. The method as recited in claim 9, wherein chemical-mechanical polishing is utilized to ensure that an upper surface of the first gap layer is substantially level with an upper surface of the protruding portion of the shield layer.
33. The method as recited in claim 9, wherein a size of the protruding portion of the shield layer is slightly larger than a size of the MR sensor.
34. The method as recited in claim 9, wherein the MR sensor is constructed from nickel iron.
35. The method as recited in claim 9, wherein the first and second lead layers are constructed from copper.

36. The method as recited in claim 9, wherein a combined thickness of the first gap layer, second gap layer, and third gap layer is thinner adjacent to the MR sensor and the protruding portion of the shield layer than the recessed portion of the shield layer in order to reduce the chance of a short occurring between the shield layer and the first and second lead layers.
37. The method as recited in claim 9, wherein an upper surface of the second gap layer is planar to avoid detrimental ramifications of reflective notching.
38. The method as recited in claim 9, wherein an upper surface of the second gap layer is planar to avoid detrimental ramifications of the swing curve effect.